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7      Attorneys for USACM Liquidating Trust

8      **UNITED STATES BANKRUPTCY COURT**9      **DISTRICT OF NEVADA**

10     In re:

11     USA COMMERCIAL MORTGAGE  
 COMPANY,

13     USA CAPITAL REALTY ADVISORS, LLC,<sup>1</sup>

14     USA CAPITAL DIVERSIFIED TRUST DEED  
 FUND, LLC,

15     USA CAPITAL FIRST TRUST DEED FUND,  
 LLC,<sup>2</sup>

17     USA SECURITIES, LLC,<sup>3</sup>

Debtors.

Case No. BK-S-06-10725-LBR<sup>1</sup>  
 Case No. BK-S-06-10726-LBR<sup>1</sup>  
 Case No. BK-S-06-10727-LBR<sup>2</sup>  
 Case No. BK-S-06-10728-LBR<sup>2</sup>  
 Case No. BK-S-06-10729-LBR<sup>3</sup>

**CHAPTER 11**

Jointly Administered Under Case No. BK-S-06-10725 LBR

**STIPULATION REGARDING PROOFS  
 OF CLAIM NOS. 10725-00023, 00024,  
 AND 00025 BY GENERAL ELECTRIC  
 CAPITAL CORPORATION****Affects:**

- All Debtors
- USA Commercial Mortgage Company
- USA Capital Realty Advisors, LLC
- USA Capital Diversified Trust Deed Fund, LLC
- USA Capital First Trust Deed Fund, LLC
- USA Securities, LLC

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<sup>1</sup> This bankruptcy case was closed on September 23, 2008.

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<sup>2</sup> This bankruptcy case was closed on October 12, 2007.

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<sup>3</sup> This bankruptcy case was closed on December 21, 2007.

1 The USACM Liquidating Trust (the “Trust”) and General Electric Capital  
2 Corporation (“GECC”) stipulate as follows:

- 3 1. GECC filed the following three proofs of claim (collectively, the “GECC  
4 Claims”):
  - 5 a. Proof of Claim No. 10725-00023, asserting a secured claim in the amount  
6 of \$35,570.30, based upon an Equipment Lease;
  - 7 b. Proof of Claim No. 10725-00024, asserting a secured claim in the amount  
8 of \$37,963.77, based upon an Equipment Lease;
  - 9 c. Proof of Claim No. 10725-00025, asserting a secured claim in the amount  
10 of \$17,682.47, based upon an Equipment Lease.
- 11 2. The Trust filed an Omnibus Objection of USACM Liquidating Trust to Proofs of  
12 Claim Nos. 10725-00023, 00024, and 00025 by General Electric Capital  
13 Corporation and Certificate of Service (the “Objection”) on July 20, 2009 [DE  
14 #7240].
- 15 3. Included in the Objection was an objection to GECC Claims.
- 16 4. The GECC Claims should be re-classified and allowed as Class A-4 General  
17 Unsecured Claims as defined in the Debtors’ Third Amended Plan of  
18 Reorganization, as confirmed by the Court (the “Confirmed Plan”) [DE #1799], in  
19 the following amounts:
  - 20 a. Proof of Claim No. 10725-00023 should be allowed in the amount of  
21 \$26,677.73;
  - 22 b. Proof of Claim No. 10725-00024 should be allowed in the amount of  
23 \$28,472.83;
  - 24 c. Proof of Claim No. 10725-00025 should be allowed in the amount of  
25 \$13,261.85.
- 26 5. The Trust’s Objection to the GECC Claims should be withdrawn.

1       6. The Court is requested to enter an order: (a) approving this Stipulation; (b) re-  
2       classifying the GECC Claims as Class A-4 General Unsecured Claims, as defined  
3       in the Confirmed Plan; (c) allowing the claims in the amounts described in  
4       Paragraph 4 above; and (d) withdrawing the Trust's Objection to the GECC  
5       Claims.

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10      **DIAMOND MCCARTHY LLP**

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27      *Attorney for General Electric  
Capital Corporation*

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**ORDER**

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**IT IS HEREBY ORDERED:**

3. The foregoing Stipulation is APPROVED.
4. The GECC Claims shall be re-classified as Class A-4 General Unsecured
5. Claims in the following amounts:
6. a. Proof of Claim No. 10725-00023 should be allowed in the amount of \$26,677.73;
7. b. Proof of Claim No. 10725-00024 should be allowed in the amount of \$28,472.83;
8. c. Proof of Claim No. 10725-00025 should be allowed in the amount of \$13,261.85.
9. 3. The objection of the Trust to the GECC Claims is withdrawn.

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